G. R. S. 58]

Previous references.

1892-93.

191 .

(Municipal.)

File No. 4499 92-93

Serial Nos. 1—2

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1——2

Major **~~Part~~ B for** April 1893

SUBJECT.

The Accounts of the Hassan Town Municipality for 1891-92

---

1 by Letter 100 Serial No dated

3971 8-2-93

From, The Comptroller

Forwards the report on the audit of the accounts of the Hassan Town Municipality for 1891-2

2 R L 2074 17179-80 18 4 93

To The Dep. Commrs.

Passes orders on the above account. for Secretary

L Srinivasaiah

GPB—3,500—21-7-1½

Countermarked

879/1562

No. 3971

COMPTROLLER'S OFFICE 8 FEB. 93 MYSORE

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 8th February 1893.

SECTION *Municipal*

FILE No. [illegible]

STAMP No. [illegible]

From

~~A. RANGASWAMI IYENGAR, Esq,~~

The Comptroller of Mysore.

To

The Chief Secretary
to the Dewan
of Mysore

SIR,

I have the honor to forward for the information of Government, the report of A. Parameswa Moodliar the accountant deputed by this Office, on the audit of the accounts of the Hassan Town Municipality for 1891-92.

I have the honor to be
Sir
Your most obedient Servant

for Comptroller

Sheet 61.

Report on the audit of the accounts of the Head Quarter Municipality of the Assiniboia District for the year 1891-92

I have examined all the books and accounts to maintained by the aforesaid municipality and beg to submit a statement showing the receipts expenditure and the Bank balance for the year ending 30th June 1892.

Collections

I have examined the rolls of Taxes for the municipality of Assiniboia and find that the total amount of taxes

to report that all moneys collected from time to time by the Municipal Overseer and Instraddy have been remitted to the Kandyan Values, Treasury once in a week and the accounts certified and vouchers endorsed thereon by the said Treasury.

The collections on account of Monetary and Monetaria on 7th instant and 10th instant amounted to Rs 12 and 2-12 respectively as per details in the margin. These collections have been posted in the Kathe Suhi in closing the collections of these days, only Rs 11 and 2-12 respectively have been entered in Kirdi and remittances made to Treasury accordingly. The difference in each case of Rs 4 has been retained as the item to Treasury not to date.

I was unable to ask any explanation of these

who Kept the work had been transferred, to inspanail station. & this amount had been remitted to Treasury the actual balance outstanding on 30th June 92 against the head, should be Rs 414-8-8 instead of Rs 415-12-8 as follows:—.

Balance as per Taluq accounts on 31st March 1891		310-2-
Add-Demand for the year 1891-92	3926-1-5	
	4236-3-5	
Deduct Collections during the year	3820-6-9	
	415-12-8	
Balance statement as per Books	416-8-8	
Deduct Excess credit	2-0-0	414-8-8
		1-4-0

Octroi

5- The collections under this head of Revenue are entered in a separate register and remitted to the Taluq Treasury along with a remittance book. These Collections are checked with the C accounts and found to be correct

In the 30th May / 2
Rs 324-5-10 are collected
and credited in the accounts
as Octroi duty on cloths
valued Rs 4855-4-3. The
actual duty on the value
is Rs 97-1-8. The difference
viz Rs 227-4-2 being the duty
levied but not collected
in March 1892 on cloth valued
Rs 1,362-8-4, realised in
May 1892.

4. I beg to remark that
the Octroi Duties levied on
articles other than cloth
are collected on the shop
and not at delivery, but
the articles with which
in the main bonus or allowance
are given in many cases
differed much from the
duty payable thereon. This practice
does not entail
much labour on the
Municipality.

I beg to point out that
in many other duties are
also [illegible] particularly
the

and recovered as shown under. —

	Valuation Roll	Duty Collected	Actual Duty that should be collected	Difference
26th May 1891 —	39 5-6	" 12 4	" 12 7	" " 3
29th July 1891 —	220-9 9	44 — " "	44 — 6	" " 6
4th August 1891.	842-8 4	10-10 6	16 18 8	" 8 2
17th April 1892	364 7-"	7 4 1	7 4 8	" " 7
30th April 1892	5175-15-3	103 6 "	103 13 "	" 1
				" 6-"

Court

The collections under this head are made by the Rate and entered in a separate register and remitted to the Salaries Treasury along with a certificate book These collections are checked with the Collectors and found to be correct. A Common register is kept in which the fines collected both on Cattle impounded within the municipal limits and those outside of the Collectors of the Municipal Limits and that of the Police Districts of Mt. Maurice Municipal Registers to which reference is necessary

Miscellaneous

The collections on other heads of Revenue such as Sale of Crown Land, Manure, grass and trees do have been remitted to the Value Treasury and the fact is verified with the C accounts. The authority on which these sales were effected was also seen by me.

Expenditure

It is satisfactory to note that all payments are supported by vouchers before any item was brought into the Payment Register. These payments are within the Budget Provision.

All payments so accounted have been made by means of cheques. The total amount of cheques issued during the year under review is Rs. 8.

Charges

The Rewards of the Governor and Civil Establishments are entered

a Separate Register and maintained in the Vice Presidents Office. The Signatures or marks of the Servants are taken in the remark Column of the Acquittance Roll in acknowledgment of having discharged the Amount.

Work Register.

This Register is maintained by the Municipal Overseer and written up to date each exhibits the work turned out in each month under each head and the total Amount of bills paid.

14 Tools & Instruments.

[illegible]

lights under Contract is 52
at annum 14 per light"

I am of opinion I may to
day that the accounts and
vouchers are duly audited
and [illegible]

[illegible]

[illegible]

Annexure

60

ure in the Municipality during 189/ —92.

Expenditure.						Remarks.
Items.		Sanctioned Estimates for the past year 189 —9	Actuals for the— Past year 189/—92.		Previous year 189 —9	
...	...	...	—	"	"	(1). The Municipality is constituted under
...	...	...		73 15	"	
...	...	...		39 5	2	(2). The population within Municipal limits according to the Census of 1881, is
...	...	...		372 9	3	
...	...	...		257 15	11	
l Mohatarfa	...	...		1168	"	(3) Members of Municipal Committee.
...	...	..		"	"	
...	...	..		"	"	(a) Ex-officio Number.
...	...	...		"	"	(b) Nominated ,,
...	...	...		1658	8 2	(c) Elected ,,
...	...	...		360	" "	(d) Total ,,
...	...	...		1568	6 2	(e) Officials ,,
deaths	..	...	—	"	" "	(f) Non-officials ,,
...	...	...	—	665	2 6	(g) Europeans ,,
...	...	...		"	" "	(h) Natives
ablishment	...	...		"	" "	
l ...	...	..		206	6 4	
...	...	...		369	12 6	
...	..	...	— —	38	3 6	
...	...	...		"	" "	
-original	...	...		"	" "	
	...	...		"	" "	
ginal	...	...		32	5 3	
rs...	...	...	—	168	2 1	
- ...	...	...		"	" "	
original	...	...		245	1 7	
..	...	...		69	7 4	
...	...	...	—	"	" "	
pair	...	...		"	" "	
...	...	...		"	" "	
...	..	...		"	" "	
...	..	...		"	" "	
...	..	...		"	" "	
...	...	...		20	" "	
...	...	...		375	" "	
...	...	...		"	" "	
				6681	15 9	

Receipts.

No.	Items.	Sanctioned Estimates for the past year 189 —9 .	Actuals for the— Past year 1891—92.	Previous year 189 —9 .	No.
			8846 9 3		
IX.	Fines				
X.	Miscellaneous				
	(a) Sale of houses and lands		70 2		
	(b) Loans				
	(c) Interest on securities and loans				
	(d) Pounds		268 15		
	(e) Land Revenue				
	(f) School fees				
	(g) Sale of manure		141 3 3		
	(h) Scavengering fees				
	(i) Sale of grass		114		
	(j) Sale of smuggled goods		9 15 7		
	(k) Amarayi		13		
	(l) Notice and warrant fees		12 12		
	(m) Contributions		139 1		
	(n) Other miscellaneous items		121 4 5		
	Total.....		890 5		
XI.	Payments for Municipal services rendered to individuals...				
XII.	Grant-in-aid				
	Total Income.....		9736 4 3		
	Opening Balance..		5259		
	Grand Total....		14995 4 3		

(f)
(g)
(h)
X. Education
XI. Miscellaneou
(a)
(b) Ref
(c) Catt
(d) Garde
(e) Tewar
(f) Fran'l
(g) Pensic
(h) Fairs
(i) Other
XII. Contributions to
XIII. Repayment of d

)RM 1.—*Co. ntinued.*

Expenditure.

Items.	Sanctioned Estimates for the past year 189 —9 .	Actuals for the— Past year 189/ —92.	Previous year 189 —9 .	Remarks.
		6681 15 9		
... ...		" " "		
... ...		" " "		
itable institutions		" " "		
.. ..		" " "		
... ...		" " "		
of Loans		" " "		
Excess Collections		" " "		
ıds		" " "		
... ...		16 " "		
dog and snake killers ...		25 15 "		
... ...		" " "		
ırges		" " "		
'estivals		" " "		
... ...		184 " 11		
Total.....		6,907 15 8		
l or Provincial Funds... ...		" " "		
... .		" " "		
Total.....		6,907 15 8		
Closing Balance.....		8087 14 7		
Grand Total.....		14,995 14 3		

14 January 1893. Accountant

Statement showing the Actual

| Receipts. | | |

51

Read:-

Letter from the Comptroller
dated 8th February 1893 etc 3971
the accountant deputed to
submitting the report on the audit
of the accounts of the Hassan
municipality for the year 1891-92

Order thereon

Municipal

R

FILE NO. 7-4 [illegible]

SERIAL N 6

17179-80 & 10/4/93

L.F. 234.92

Sr: me

~~From the above report~~ It is reported
~~Govt are glad to learn~~ that
the accounts of the Municipality
were properly kept during the past
year ~~& that the auditor's report~~
~~received with the above calls~~
~~for no special remark except~~
~~Paras 4, and~~ 8 & 9 copies of
which are will be forwarded to the
Dy Comr of the Hassan District
with a ~~and he is requested~~ instead he will be asked to
institute an enquiry regarding the omission
~~and report who is responsible~~
~~for the non remittance to Treasury~~
and error
~~of Rs 14-0~~ referred to in Para 4
~~how and when it was taken & kept~~
~~and for the short collection of~~
~~Rs 6-0 referred to in Para 8.~~
~~The accounts should be taken~~

2. The Auditor has brought to notice in para 4 of the report that a sum of Rs. 14-, out of the collections on account of House tax & Inhabitants in April & June 1892 was not remitted to the Treasury, and in para 8 that the duty levied on clothes in 3 bale cases was less than what it should have been - Copies of these paragraphs

In the proper notice of the Executive officials responsible for it.

~~i. information of Government~~

3. ~~Separate~~ The auditor ~~says~~ notes in para 9 of the report that a common register is at mountained to record the fines on cattle ~~impounded~~ brought from within municipa limits and those levied on cattle from outside ~~outside~~. As ~~two~~ from ~~of~~ the former are creditable to municipa funds and ~~that of~~ those from the latter to D.F, separate Registers should in future be mountained in respect of the two different classes of cattle & fines

~~Chief Secretary~~

To,

The Comptroller

& Comr Kassan District

with copies of Paras 4 ~~and~~ & 9

of the Auditor's report

J.P.

for Chief Secretary

Wrie JP

13/4.